

EXHIBIT C

**UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

IRWIN SEATING COMPANY,)	
)	
Plaintiff,)	Case No. 1:04CV0568
)	
vs.)	Hon. Wendell A. Miles
)	
INTERNATIONAL BUSINESS)	
MACHINES CORPORATION;)	Magistrate Judge Hugh W. Brenneman, Jr.
J.D. EDWARDS WORLD SOLUTIONS)	
COMPANY; VIEWLOCITY INC., f/k/a)	
SYNQUEST INC.,)	
)	
Defendants.)	
_____)	

DECLARATION OF EDWARD YOURDON

I, Edward Yourdon, upon penalty of perjury do hereby declare that, if called as a witness, I would testify to the following facts, all of which are within my personal knowledge:

1. I am a software consultant in my own firm, NODRUOY Inc., and have been retained as an expert by J.D. Edwards World Solutions Company in the above-captioned litigation.
2. Irwin Seating's Mediation Brief was sent to me on April 17, 2006. Suzanne M. Scheuing contacted me shortly thereafter and told me not to review the Mediation Brief and to destroy my copy. I did not review Irwin Seating's Mediation Brief nor did I rely upon it in preparing my expert report. My listing of Irwin Seating's Mediation Brief in Appendix A (#18) of my expert report was therefore erroneous.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 22, 2006

Edward Yourdon / signed by Suzanne Scheuing with permission.

Edward Yourdon

* Mr. Yourdon is on vacation in an area with limited access to fax machines and email. His signed declaration will be substituted and filed as soon as possible.